

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

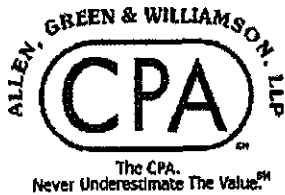
Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/27/11

**Bienville Parish School Board  
Arcadia, Louisiana  
Student Activity Funds**

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## **Independent Accountants' Report on Applying Agreed-Upon Procedures**

Bienville Parish School Board  
Arcadia, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Bienville Parish School Board, solely to assist users in evaluating the operations of the Student Activity Funds at each school for the period July 1, 2010 through November 30, 2010. The management of the Bienville Parish School Board is responsible for the policies and procedures over the operations of the Student Activity Funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Bienville Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
April 12, 2011

**Bienville Parish School Board  
Arcadia, Louisiana**

**ARCADIA HIGH SCHOOL**

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

**Arcadia High School**

**Cash and Cash Equivalents**

**Procedures**

**Findings**

- |  |  |
|--|--|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:    | 1. We obtained bank reconciliations for the bank account for August 2010 and October 2010. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations.  | a. No exceptions noted.  |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation.                        | b. No exceptions noted.  |
| c. Compare the reconciled book balance to the general ledger for the bank account.                           | c. No exceptions noted.  |
| d. Determine the propriety of deposits in transit.   | d. No exceptions noted.  |
| e. Examine all interfund transfers.  | e. No exceptions noted.  |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions noted.  |
| g. Ensure that all checks on the bank statement are accounted for.   | g. No exceptions noted.  |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.             | h. No exceptions noted.  |
| i. Investigate any outstanding checks which are over 90 days old.  | i. No exceptions noted.  |

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

**Arcadia High School**

**Receipts**

Procedures

Findings

- |  |   |
|--|---|
| 1. Perform a cash count when on the premises to determine that un-deposited monies represent no more than three days receipts.   | 1. We performed a cash count when on the premises and determined that no exceptions were noted.   |
| 2. Select fifteen receipts on a random basis and perform the following procedures:   | 2. Of the fifteen receipts tested we noted the following:   |
| a. Trace to validated deposit slip.  | a. No exceptions noted.   |
| b. Determine deposit was made on a timely basis.   | b. No exceptions noted.   |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.                            | c. No exceptions noted.   |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. Eight exceptions noted. Lack of beginning and ending inventory documented for multiple receipts. Lack of supporting documentation for receipts. Also, one instance was noted when the talley sheet for gate admissions was miscalculated and lacked the signature of the reconciler. |

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

**Arcadia High School**

**Expenditures**

**Procedures**

**Findings**

- |  |  |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for February 2011 while on the premises and determined that bills are paid timely and checks written appear to have documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes:   | 2. Of the twenty-five disbursements tested we noted the following:   |
| a. Documentation is canceled to prevent duplicate payment.   | a. No exceptions noted.  |
| b. Check is signed by authorized personnel.  | b. No exceptions noted.  |
| c. Evidence of receipts of goods or services.  | c. No exceptions noted.  |
| d. Invoice amount agrees with check amount.  | d. No exceptions noted.  |
| e. Charge is supported by proper documentation.  | e. There were 4 exceptions noted where there was a lack of supporting documentation.   |
| f. Endorsement agrees with payee.  | f. No exceptions noted.  |
| g. Invoice date is current when compared to date of check.   | g. No exceptions noted.  |
| h. Accounting distribution/classification is consistent and correctly posted.  | h. There was one exception noted due to expenditures charged to the incorrect account.   |
| i. Charge appears to be necessary and reasonable.  | i. No exceptions noted.  |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.                           | j. There were three exceptions noted where the school paid sales tax.  |

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

**Arcadia High School**

**Financial Reporting**

**Procedures**

1. Select two months and trace each account balance per the general ledger to the report submitted to the central office.

**Findings**

1. The financial reports for August 2010 and November 2010 were selected for testing. No exceptions were noted.



**Bienville Parish School Board  
Arcadia, Louisiana**

**RINGGOLD HIGH SCHOOL**

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

**Ringgold High School**

**Cash and Cash Equivalents**

**Procedures**

**Findings**

- |  |  |
|--|--|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:    | 1. We obtained bank reconciliations for the bank account for August 2010 and October 2010. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations.  | a. No exceptions noted.  |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation.                        | b. No exceptions noted.  |
| c. Compare the reconciled book balance to the general ledger for the bank account.                           | c. No exceptions noted.  |
| d. Determine the propriety of deposits in transit.   | d. No exceptions noted.  |
| e. Examine all interfund transfers.  | e. No exceptions noted.  |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions noted.  |
| g. Ensure that all checks on the bank statement are accounted for.   | g. No exceptions noted.  |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.             | h. No exceptions noted.  |
| i. Investigate any outstanding checks which are over 90 days old.  | i. No exceptions noted.  |

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

**Ringgold High School**

**Receipts**

*Procedures*

1. Perform a cash count when on the premises to determine that un-deposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis.
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

*Findings*

1. We performed a cash count when on the premises and determined that no exceptions were noted,
2. Of the fifteen receipts tested we noted the following:
  - a. No exceptions noted.
  - b. There were 15 exceptions noted where the deposit was not made timely.
  - c. No exceptions noted.
  - d. There were 15 exceptions noted. Receipts were not issued in numeric order. There was a supporting documentation such as reconciliations, talley sheets, etc. There were instances where receipt of cash was posted to the incorrect account.

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
July 1, 2010 through November 30, 2010**

**Ringgold High School**

**Expenditures**

Procedures

Findings

- |  |   |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for February 2011 while on the premises and determined that bills are paid timely and checks written appear to have documentation.  |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes:   | 2. Of the twenty-five disbursements tested we noted the following:  |
| a. Documentation is canceled to prevent duplicate payment.   | a. No exceptions noted.   |
| b. Check is signed by authorized personnel.  | b. No exceptions noted.   |
| c. Evidence of receipts of goods or services.  | c. No exceptions noted.   |
| d. Invoice amount agrees with check amount.  | d. There were two exceptions noted where the invoice amount does not agree with the check amount.   |
| e. Charge is supported by proper documentation.  | e. There were four exceptions noted where there was a lack of supporting documentation.   |
| f. Endorsement agrees with payee.  | f. No exceptions noted.   |
| g. Invoice date is current when compared to date of check.   | g. No exceptions noted.   |
| h. Accounting distribution/classification is consistent and correctly posted.  | h. There were three exceptions noted where the charge was incorrectly posted.   |
| i. Charge appears to be necessary and reasonable.  | i. There were four exceptions where the charge did not appear to be necessary and reasonable. Three instances were due to sales tax being paid. One instance was charges for a Thanksgiving luncheon for the faculty. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.                           | j. There was one exception noted where the Thanksgiving luncheon for the faculty was paid out of the General Fund which is not in accordance with School Board policies.  |

**Bienville Parish School Board  
Arcadia, Louisiana**

**Student Activity Funds  
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**Ringgold High School**

**Financial Reporting**

**Procedures**

1. Select two months and trace each account balance per the general ledger to the report submitted to the central office.

**Findings**

1. The financial reports for August 2010 and November 2010 were selected for testing. No exceptions were noted.

**Board Members**

Dan Loe - District 1  
President

Larry Knotts - District 6  
Vice President

Esther Sullivan - District 2  
Freddie Blow - District 3  
Bonita Relford - District 4  
Martha Grigg - District 5  
Richard Walker - District 7

William Britt  
Superintendent

*Bienville Parish School Board*

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WEB PAGE  
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April 21, 2011

To Whom It May Concern:

Management will review findings from student activity funds audit with administration to ensure that all receipts and expenditures have proper supporting documentation, deposited timely, posted to the correct account, are necessary and reasonable, and are in accordance with policy.

Sincerely,



Jarvis Osborne  
Business Manager